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NOTICE OF HEARING WITH REFERENCE TO PROCESSING Department of Agriculture  
TAXES ON COMMODITIES IN COMPETITION WITH COTTON.

Under the Agricultural Adjustment Act, approved May 12, 1933, as amended, and under the General Regulations, Series 1, Revision 1, of the United States Department of Agriculture, Agricultural Adjustment Administration, issued pursuant to said Act,

NOTICE IS HEREBY GIVEN of a hearing to be held in the Auditorium of the National Museum, Constitution Avenue and Tenth Street, Washington, D.C., on October 2, 1933, at 9:30 A.M., at which interested parties may be heard as to whether the payment of the processing tax upon cotton is causing or will cause to the processors thereof disadvantages in competition from paper, jute, hemp, sisal, henequen, abaca, istle or ixtle, phormium, kapok, erin vegetal, sunn, cantala, piteira, coir or piassava, by reason of excessive shifts in consumption between such commodities or products thereof. This hearing is to be held pursuant to Section 15 subsection (d) of the aforesaid Act, which provides that if the Secretary of Agriculture finds, after investigation and due notice and opportunity for hearing to interested parties, that such disadvantages in competition exist, or will exist, he shall proclaim such finding and shall specify in this proclamation the competing commodity and the compensating rate of tax on the processing thereof necessary to prevent such disadvantages in competition; that thereafter there shall be levied, assessed, and collected upon the first domestic processing of such competing commodity a tax, to be paid by the processor, at the rate specified, until such rate is altered pursuant to a further finding under this Section, or the tax or rate thereof on the basic agricultural commodity is altered or terminated; and that in no case shall the tax imposed upon such competing commodity exceed that imposed per equivalent unit, as determined by the Secretary, upon the basic agricultural commodity.

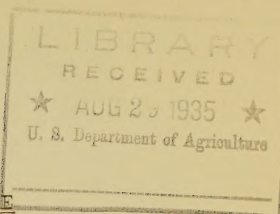
(S) C. F. Marvin  
Acting Secretary of Agriculture

Dated: September 21, 1933.

Washington, D.C.



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Docket No. P.T. 24  
Tax on Cotton



NOTICE OF HEARING WITH REFERENCE TO THE EFFECT OF THE  
PROCESSING TAX ON COTTON WHEN COTTON IS USED AS A FILLING MATERIAL FOR MATTRESSES, PILLOWS, PADS, AND CUSHIONS.

Under the Agricultural Adjustment Act, approved May 12, 1933, as amended and under the General Regulations, Series 1, Revision 1, as amended, of the United States Department of Agriculture, Agricultural Adjustment Administration, issued pursuant to said Act,

NOTICE IS HEREBY GIVEN of a hearing to be held in the Hotel Peabody, Memphis, Tennessee, on June 17, 1935, at 9:30 a.m., at which hearing interested parties may be heard as to whether the payment of the processing tax upon cotton has prevented, is preventing or will prevent in whole or in large part the use of cotton as a filling material for mattresses, pillows, pads, and cushions. This hearing is to be held pursuant to Section 15, subsection (a) of the aforesaid Act, which provides that, if at any time the Secretary of Agriculture finds, upon investigation and after due notice and opportunity for hearing to interested parties, that any class of products of any commodity is of such low value, considering the quantity of the commodity used for their manufacture, that the imposition of the processing tax would prevent in whole or in large part the use of the commodity in the manufacture of such products and thereby substantially reduce consumption and increase the surplus of the commodity, then the Secretary of Agriculture shall so certify to the Secretary of the Treasury, specifying whether such result will in his judgment most effectively be prevented by a suspension of the imposition of the processing tax or a refund of the tax paid, with respect to such amount of the commodity or any product thereof as is used in the manufacture of such products, and thereafter, as shall be specified in such certification, (1) the imposition of the processing tax shall be suspended with respect to such amount of the commodity as is used in the manufacture of such products, until such time as the Secretary of Agriculture, after further investigation and due notice and opportunity for hearing to interested parties, revokes his certification to the Secretary of the Treasury, or (2) the Secretary of the Treasury shall refund (in accordance with the provisions of, to such persons and in such manner as shall be specified in, such certification) the amount of any tax paid (prior to the date of any revocation by the Secretary of Agriculture of his certification to the Secretary of the Treasury, upon further investigation and after due notice and opportunity for hearing to interested parties) under this title with respect to such amount of the commodity or any product thereof as is used after the date of such certification in the manufacture of such products.

/s/ H. A. WALLACE,  
Secretary of Agriculture.

Dated: June 5, 1935.  
Washington, D. C.

